

Entered - 03/05/99 - sb
CL99L0111- DIANNE C. MITCHELL

CLAIM OF: TULL EQUIPMENT AND SUPPLY COMPANY,
through its attorney,
Mary T. Benton
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

For damages alleged to have been sustained as a result of the
overpayment of ad valorem taxes for the years 1990 through 1992.

THIS ADVERSED REPORT IS APPROVED

BY: Rosalind Rubens Newell by RNG/PCA
ROSALIND RUBENS NEWELL
DEPUTY CITY ATTORNEY

DEPARTMENT OF LAW - CLAIM INVESTIGATION SUMMARY

Claim No. 99L0135

Date: November 15, 2000

Claimant /Victim TULL EQUIPMENT AND SUPPLY COMPANY

BY: (Atty) Mary T. Benton

Address: 1201 West Peachtree Street, Atlanta, Georgia 30309-3424

Subrogation: _____ Claim for Property damage \$ 11,676.81 Bodily Injury \$ _____

Date of Notice: 02/23/99 Method: Written, proper X Improper

Conforms to Notice: O.C.G.A. §36-33-5 X Ante Litem (6 Mo.) X

Date of Occurrence 1990 - 1992 Place: 141 Pryor Street, SW

Department _____ Division: _____

Employee involved _____ Disciplinary Action: _____

NATURE OF CLAIM: The claimant has requested a refund of "overpaid" ad valorem property taxes. The Atlanta-Fulton County Board of Tax Assessors has authority over such matters and the claim has been forwarded to them for handling. The claimant's attorney has been advised of this action.

INVESTIGATION:

Statements: City employee _____ Claimant _____ Others _____ Written _____ Oral _____

Pictures _____ Diagrams _____ Reports: Police _____ Dept Report _____ Other _____

Traffic citations issued: City Driver _____ Claimant Driver _____

Citation disposition: City Driver _____ Claimant Driver _____

BASIS OF RECOMMENDATION:

Function: Governmental _____ Ministerial _____

Improper Notice _____ More than Six Months _____ Other _____ Damages reasonable _____

City not involved X Offer rejected Compromise settlement

Repair/replacement by Ins. Co. _____ Repair/replacement by City Forces _____

Claimant Negligent _____ City Negligent _____ Joint _____ Claim Abandoned _____

Respectfully submitted,

INVESTIGATOR - DIANNE C. MITCHELL

RECOMMENDATION:

Pay \$ 100.00 Adverse ☒ Account charged: 1A01 2J01 2H01

Claims Manager: Thomas J. Kelly Concur/date 11-15-08


Committee Action: _____ Council Action _____

FEB 23

ALSTON & BIRD LLP

One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

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Mitchell
03/04/99


02-23-99 P04:39 OUT

Mary T. Benton

Direct Dial: 404-881-7255

E-mail: mbenton@alston.com

February 18, 1999

VIA: CERTIFIED MAIL, RETURN RECEIPT REQUESTED

ENTERED - 3-5-99 - SB
99L0135 - DIANNE MITCHELL

Atlanta City Council
Suite 2900
55 Trinity Avenue, SW
Atlanta, Georgia 30303

Re: 1990-1992 Property Tax Refund Claim; Acct. # 0028169; Parcel # 002915

Dear Council Members:

Pursuant to O.C.G.A. § 48-5-380, Tull Equipment & Supply Co. (the "Taxpayer"), through its counsel Alston & Bird, LLP, files this refund request for overpaid ad valorem property taxes and interest on Account number 0028169 for tax years 1990-1992 (a power of attorney is attached). The taxes and interest on this account were paid on January 26, 1999 pursuant to the recent property tax amnesty program but were paid under protest (a copy of the protest letter is attached).

The taxes were erroneously imposed on leased equipment that had been scrapped in previous years and was no longer in possession of the Taxpayer. Even if possession by the Taxpayer is disputed, the value assigned to the property does not fairly and accurately represent the fair market value of the property as required by O.C.G.A. § 48-5-2. Accordingly, the Taxpayer requests a refund for the taxes paid on Account number 0028169 in the amount of \$11,676.81 for tax years 1990-1992.

As provided by statute, the Taxpayer hereby requests a conference regarding this refund claim. If you require additional information, please contact the undersigned.

Sincerely,



Mary T. Benton

MTB:mtb
Enclosures

1211 East Morehead Street
P. O. Drawer 34009
Charlotte, NC 28234-4009
704-331-6000
Fax: 704-334-2014

3605 Glenwood Avenue, Suite 310
P. O. Drawer 31107
Raleigh, NC 27622-1107
919-420-2200
Fax: 919-420-2260

601 Pennsylvania Avenue, N.W.
North Building, 11th Floor
Washington, DC 20004-2601
202-756-3300
Fax: 202-756-3333

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cc: Fulton County Board of Tax Assessors
141 Pryor Street
Suite 1056
Atlanta, Georgia 30303

Mr. Kerry Petronis
Tull Equipment & Supply Co.

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